

Senate Bill 275

By: Senator Millar of the 40th

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to county boards of tax assessors, so as to revise the standard for  
3 recovering costs of litigation and attorney's fees on appeal of property valuation by a  
4 taxpayer; to provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to county boards of tax assessors, is amended by revising  
9 subdivision (g)(4)(B)(ii)(III) of Code Section 48-5-311, relating to creation of county boards  
10 of equalization, duties, review of assessments, and appeals, as follows:

11 " (III) If the final determination of value on appeal is 85 percent or less of the  
12 valuation set by the county board of ~~equalization, hearing officer, or arbitrator~~ tax  
13 assessors as to any real property, the taxpayer, in addition to the interest provided  
14 for in subsection (m) of this Code section, shall recover costs of litigation and  
15 reasonable attorney's fees incurred in the action. Any appeal of an award of  
16 attorney's fees by the county shall be specifically approved by the governing  
17 authority of the county."

18 style="text-align:center">**SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.